

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Jay School Corp (3945)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$4,887,666	\$5,148,800	\$5,125,870	5%	0%
	11200 Middle/Junior High	\$1,264,758	\$2,146,233	\$2,193,000	73%	2%
	11300 High School	\$2,476,879	\$2,523,103	\$2,484,389	0%	-2%
	11350 Honors Diploma Award	\$0	\$3,761	\$2,010	n/a	-47%
	11410 Agriculture A	\$0	\$20,256	\$17,269	n/a	-15%
	11420 Agriculture B	\$75,100	\$135,832	\$110,389	47%	-19%
	11440 Health Occupations	\$22,272	\$47,266	\$49,814	124%	5%
	11450 Consumer and Homemaking	\$81,262	\$95,356	\$96,687	19%	1%
	11470 Business Education	\$43,635	\$57,081	\$56,560	30%	-1%
	11490 Industrial Education B	\$104,499	\$59,260	\$60,522	-42%	2%
	11590 Other Vocational Education Programs	\$68,287	\$62,065	\$56,107	-18%	-10%
	11630 High School	\$54,405	\$0	\$350	-99%	n/a
	12100 Gifted and Talented	\$24,764	\$40,724	\$39,107	58%	-4%
	12210 Mild Mental Handicap	\$128,594	\$251,217	\$268,306	109%	7%
	12220 Moderate Mental Handicap	\$168,067	\$95,333	\$102,832	-39%	8%
	12230 Mental Handicap	\$57,138	\$71,308	\$65,608	15%	-8%
	12310 Orthopedic Impairment	\$0	\$43,325	\$43,707	n/a	1%
	12330 Visual Impairment	\$0	\$36,058	\$32,881	n/a	-9%
	12340 Hearing Impairment	\$0	\$109,565	\$114,922	n/a	5%
	12350 Homebound	\$7,185	\$39,977	\$47,455	> 500%	19%
	12410 Emotional Handicap - Full Time	\$126,736	\$250,928	\$214,245	69%	-15%
	12520 Compensatory	\$4,090	\$4,898	\$8,820	116%	80%
	12610 Learning Disability - Full Time	\$466,826	\$720,252	\$789,926	69%	10%
	12710 Equal Opportunity At Risk	\$103,281	\$69,855	\$74,287	-28%	6%
	12810 Special Education Preschool	\$101,382	\$222,131	\$231,614	128%	4%
	12900 Other Special Programs	\$57,189	\$14,777	\$18,120	-68%	23%
	13100 Adult Basic Education	\$96,445	\$66,277	\$79,186	-18%	19%
	13600 Special Interest Programs	\$840	\$0	\$0	-100%	n/a
	13900 Other Adult/Continuing Ed Programs	\$587	\$460	\$304	-48%	-34%
	14100 Elementary	\$63,856	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$9,371	\$4,348	\$30,988	231%	> 500%
	14300 High School	\$43,926	\$18,711	\$38,433	-13%	105%
	16100 Remediation Testing	\$44,112	\$69,986	\$60,576	37%	-13%
	16200 Preventive Remediation	\$90,399	\$17,213	\$15,487	-83%	-10%
	21590 Other Speech Pathology/Audiology Services	\$140,643	\$148,470	\$175,937	25%	19%
	22220 School Library	\$286,872	\$416,495	\$431,101	50%	4%
	22230 Audiovisual	\$9,432	\$12,427	\$11,263	19%	-9%
	22240 Education Television	\$63,499	\$5,012	\$958	-98%	-81%

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	22250 Computer Assisted Instruction Services	\$78,036	\$64,626	\$63,527	-19%	-2%
	24100 Office of the Principal Services	\$989,194	\$1,181,319	\$1,200,109	21%	2%
	25820 Textbooks and Repairs	\$149,856	\$248,153	\$274,622	83%	11%
	26497 Teachers Retirement Fund	\$146,322	\$756,220	\$795,447	444%	5%
	41100 Transfer Tuition	\$6,995	\$8,853	\$7,310	4%	-17%
	41300 Area Vocational Schools	\$13,512	\$46,865	\$28,189	109%	-40%
	41400 Joint Services and Supply	\$199,435	\$0	\$0	-100%	n/a
	41600 Joint Services and Supply - Other	\$134,421	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$12,891,767	\$15,334,793	\$15,518,232	20%	1%
Student Instructional Support						
	21220 Counseling Services	\$270,457	\$302,727	\$301,447	11%	0%
	21320 Medical Services	\$4,811	\$248	\$0	-100%	-100%
	21340 Nurse Services	\$123,991	\$196,295	\$209,745	69%	7%
	21390 Other Health Services	\$0	\$49,191	\$63,733	n/a	30%
	21420 Psychological Testing	\$0	\$84,961	\$162,370	n/a	91%
	21490 Other Psychological Services	\$0	\$4,378	\$2,012	n/a	-54%
	21610 Service Area Direction	\$0	\$89,125	\$97,003	n/a	9%
	22110 Service Area Direction	\$14,979	\$0	\$0	-100%	n/a
	22120 Instruction & Curriculum Development	\$81,765	\$169,772	\$127,255	56%	-25%
	22130 Instructional Staff Training Services	\$90,073	\$0	\$0	-100%	n/a
	22190 Instructional Staff Training Services - Other	\$0	\$35,110	\$163,625	n/a	366%
	23120 Service Area Assistants	\$25,419	\$26,847	\$28,108	11%	5%
	23190 Other Governing Body Services	\$1,846	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$131,934	\$134,503	\$155,445	18%	16%
	23290 Other Executive Administrative Services	\$78,203	\$35,160	\$31,157	-60%	-11%
	26710 Technology Support and Maintenance	\$0	\$176,436	\$386,239	n/a	119%
Student Instructional Support Total		\$823,477	\$1,304,754	\$1,728,139	110%	32%
Overhead and Operational						
	23150 Legal Services	\$5,146	\$55,974	\$17,828	246%	-68%
	23160 Promotion Expenses	\$0	\$1,568	\$3,574	n/a	128%
	25110 Office of the Business Manager	\$154,481	\$233,295	\$244,398	58%	5%
	25250 Financial Accounting	\$3,881	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$290,583	\$63	\$404	-100%	> 500%
	25295 Bank Service Charge	\$135	\$4,776	\$775	473%	-84%
	25360 Rent of Buildings & Equipment	\$3,350	\$198,608	\$212,036	> 500%	7%
	25420 Maintenance of Buildings	\$1,940,921	\$2,650,214	\$2,784,285	43%	5%
	25430 Maintenance of Grounds	\$31,344	\$140,805	\$67,068	114%	-52%

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	25440 Maintenance of Equipment	\$77,552	\$189,878	\$282,847	265%	49%
	25460 Security Services	\$8,374	\$18,779	\$18,763	124%	0%
	25470 Insurance (other than buses)	\$136,075	\$223,415	\$149,568	10%	-33%
	25490 Other Operating/Maintenance of Plant	\$870	\$180	\$180	-79%	0%
	25510 Service Area Direction	\$60,950	\$49,101	\$49,523	-19%	1%
	25520 Vehicle Operation	\$555,661	\$626,753	\$628,802	13%	0%
	25540 Vehicle Servicing and Maintenance	\$221,015	\$423,676	\$422,310	91%	0%
	25550 Purchase of School Buses	\$0	\$0	\$9,350	n/a	n/a
	25560 Insurance on Buses	\$32,387	\$60,000	\$17,665	-45%	-71%
	25580 Contracted Transportation Services	\$578	\$559	\$223	-61%	-60%
	25590 Other Pupil Transportation Services	\$10,172	\$9,795	\$9,407	-8%	-4%
	25591 Bus Driver Training	\$75	\$433	\$800	> 500%	85%
	25610 Service Area Direction	\$157,661	\$195,468	\$197,093	25%	1%
	25620 Food Preparation and Dispensing	\$766,593	\$870,382	\$923,366	20%	6%
	25630 Food Delivery	\$9,212	\$15,521	\$12,957	41%	-17%
	25690 Other Food Services	\$8,764	\$7,549	\$12,257	40%	62%
	26200 Planning, Research, Develop., & Evaluation	\$150	\$4,708	\$4,393	> 500%	-7%
	26495 Official Bonds	\$2,807	\$2,915	\$2,915	4%	0%
	26499 Other	\$0	\$216,675	\$131,213	n/a	-39%
	32000 Community Recreation	\$123	\$3,166	\$0	-100%	-100%
	34000 Athletic Coaches	\$185,776	\$317,887	\$301,645	62%	-5%
	39400 Latch Key Kids Program	\$51,317	\$64,641	\$66,442	29%	3%
	39500 Child Care Services	\$3,384	\$0	\$0	-100%	n/a
	39600 Step Ahead	\$33,232	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$3,836	\$55,288	\$19,707	414%	-64%
	52200 Temporary Loans, INTEREST ON DEBT	\$11,439	\$76,381	\$32,035	180%	-58%
Overhead and Operational Total		\$4,767,841	\$6,718,456	\$6,623,829	39%	-1%
Nonoperational						
	25330 Professional Services	\$6,266	\$0	\$1,419	-77%	n/a
	25350 Building Acquisition/Construction/Improvement	\$0	\$0	\$0	n/a	n/a
	25351 Building Acquisition/Construction/Improvement	\$523,947	\$1,851,664	\$367,881	-30%	-80%
	25352 Energy Savings Contracts	\$30,241	\$955,030	\$763,034	> 500%	-20%
	25355 Sports Facilities	\$0	\$26,454	\$0	n/a	-100%
	25380 Purchase of Mobile or Fixed Equipment	\$206,640	\$579,560	\$223,081	8%	-62%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$0	\$0	n/a	n/a
	51300 Emergency Loans, PRINCIPAL OF DEBT	\$0	\$17,425	\$18,877	n/a	8%
	51400 School Bus Loans, PRINCIPAL OF DEBT	\$167,138	\$0	\$0	-100%	n/a
	51500 Bond Anticipation Loans, PRINCIPAL OF DEBT	\$383,670	\$644,662	\$0	-100%	-100%

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	52100 Bonds, INTEREST ON DEBT	\$0	\$772,094	\$656,433	n/a	-15%
	52300 Emergency Loans, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
	52400 School Bus Loans, INTEREST ON DEBT	\$36,332	\$0	\$0	-100%	n/a
	52500 Bond Anticipation Loans, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$815,553	\$874,000	\$894,000	10%	2%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$0	\$77,527	\$43,530	n/a	-44%
Nonoperational Total		\$2,169,787	\$5,798,417	\$2,968,255	37%	-49%
prorated						
	26491 PERF	\$294,196	\$375,236	\$384,501	31%	2%
	26492 Social Security	\$1,110,255	\$1,251,989	\$1,268,169	14%	1%
	26493 Workmen's Compensation	\$57,256	\$34,292	\$56,013	-2%	63%
	26494 Group Insurance	\$1,422,282	\$10,040,516	\$10,082,737	> 500%	0%
	26496 Unemployment Compensation	\$12	\$9,648	\$4,778	> 500%	-50%
	26498 Severance/Early Retirement Pay	\$0	\$0	\$0	n/a	n/a
prorated Total		\$2,884,000	\$11,711,681	\$11,796,197	309%	1%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$15,028,203	\$24,145,503	\$24,439,349	63%	1%	63.8%	59.1%	63.3%
Student Instructional Support	\$943,905	\$1,885,735	\$2,296,588	143%	22%	4.0%	4.6%	5.9%
Overhead and Operational	\$5,394,977	\$9,038,446	\$8,930,460	66%	-1%	22.9%	22.1%	23.1%
Nonoperational	\$2,169,787	\$5,798,417	\$2,968,255	37%	-49%	9.2%	14.2%	7.7%
Grand Total	\$23,536,872	\$40,868,101	\$38,634,652	64%	-5%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	67.9%	63.7%	69.2%